



Application for D3, D4, Statement of Condition

General Instructions and Information

The TR-RQS form is submitted when a business is requesting a D3 Certificate of Tax Clearance (Reinstate a Charter); a D4 Certificate (Qualification to Receive Foreign License in Ohio); or a Statement of Condition. It is also submitted when an individual is requesting a statement of condition.

Certificates are issued when all filing requirements are met, and all outstanding balances are paid (including applicable penalty and interest). In the event there are delinquent returns and/or outstanding balances, a statement of condition will be issued. The business must respond in writing when the identified delinquencies/balances are resolved. At that time, the accounts will be reevaluated.

Allow 4-6 weeks for processing of this form.

Reinstatement

Any corporation, registered to do business in Ohio, may have their charter or license cancelled by the Ohio Secretary of State (SOS) for failure to file or pay any tax or fee. The taxpayer must obtain a Certificate of Tax Clearance stating all returns have been filed and all taxes, interest, additional charges, and penalties administered by the Tax Commissioner have been paid in full.

Qualification

If foreign corporation began doing business in Ohio **prior to 2009** and seeks to register with the Ohio Secretary of State, they must obtain a Certificate of Qualification. The certificate states that the corporation has filed and paid all taxes, penalties and interest owed since it began doing business in Ohio through the qualification date.

Statement of Condition

A business SOC provides a summary of Ohio business tax delinquencies (required returns that have not

been filed) and liabilities. It is customary to request a business SOC prior to the sale of the business.

A personal income tax (PIT) SOC is a summary of Ohio income and school district income tax delinquencies and liabilities. A PIT SOC will also include liabilities for any responsible party assessments.

NOTE: *Delinquencies identified on a PIT SOC confirm an Ohio return is not on file. The taxpayer may or may not have a filing requirement that year.*

Line Instructions

SECTION 1: Select Request Type

Reinstate Ohio Charter (D3): Select when the Ohio Secretary of State cancelled a charter, and a Certificate of Tax clearance is required to reinstate.

NOTE: *S Corporations must provide a copy of IRS letter 385C Proof of S Corp.*

Qualify for Ohio Charter (D4): Select when a foreign for-profit corporation - *who started business in Ohio prior to 2009* - plans to register with the Ohio Secretary of State. Foreign corporations that started doing business in Ohio after 2009, are *not* required to have a Certificate of Tax Clearance to register with the Ohio Secretary of State.

Business Statement of Condition: Select when requesting a summary of Ohio business tax delinquencies and liabilities.

Personal Statement of Condition: Select when requesting a summary of your Ohio Personal Income Tax and School District Income Tax delinquencies and liabilities or responsible party assessments.

NOTE: *Both a Business SOC and Personal SOC can be requested via the same form as long as all required information is provided.*

SECTION 2: Company Information



Name: The legal name of the company as recorded with the Ohio Secretary of State. To confirm the legal name, access businesssearch.ohiosos.gov.

For tax accounts linked to a Social Security Number, provide the sole proprietor's legal name.

If you are requesting a Personal Income Tax SOC, use this field for the taxpayer's legal name.

DBA (if applicable): "Doing Business As".

Address: The business' or individual's current mailing address.

Date business started in Ohio: This field is required for D4 Qualification. It must reflect the date business was expanded to Ohio. (Not the date the foreign business registered with their state.)

FEIN: Federal Employer Identification Number. For FEIN verification, please contact the IRS directly at 1-800-829-4933.

Ohio state charter number: If unsure of the charter number access businesssearch.ohiosos.gov and search by the business' legal name. The charter is **required** for a reinstatement application.

Ohio sales tax & Ohio withholding account number: An Ohio sales tax account number is the same as the vendor's license number.

NOTE: *The Ohio employer withholding account number is **not** the FEIN.*

SSN: A Social Security Number is required for a PIT SOC *and/or* if the business tax accounts are registered under the SSN (as for a sole proprietor).

SECTION 3: Requestor Information

Name: The name of the person making the request.

Address: Current address.



Important: The D3, D4 Certificate, or Statement of Condition is mailed to this address.

Title: The title of the person submitting the request.

If the request is not being made by a direct employee of the company in section 2, or by the taxpayer for a PIT SOC, a TBOR1 (Declaration of Tax Representative) must be included.

Fax: The D3, D4 Certificate, or Statement of Condition is not faxed, unless it is requested in a cover letter. **NOTE:** *We are unable to fax to some electronic fax boxes.*

SECTION 4: Authorized Signature

An owner or officer of the company must sign and date the application. Acceptable titles include President, Vice President, Director, Treasurer, Sole Member, Managing Member, CEO, General Partner, Owner, etc.

For a Personal Income Tax Statement of Condition, the taxpayer must sign the application. No title is required.

If the TR-RQS is *signed by a third-party representative*, the form will be rejected unless a TBOR1 (Declaration of Tax Representative) form is included. Submit the completed TBOR1 with the TR-RQS. Submission options are listed at the bottom of the TR-RQS.



Important: The TBOR1 form is updated regularly. The current version may be found at www.tax.ohio.gov/forms. OLDER VERSIONS MAY BE REJECTED.

Some forms of electronic signatures are acceptable. Please call the Tax Release Unit at 1-855-995-4422 for more information.

Please direct any questions to:

Ohio Department of Taxation
Tax Release Unit
P.O. Box 182382
Columbus, OH 43216-2382
Telephone (855) 995-4422